

2019

**CERTIFICATE**

To the Clerk of Clark County, State of Kansas  
We, the undersigned, officers of

**City of Minneola**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2019; and  
(3) the Amount(s) of 2018 Ad Valorem Tax are within statutory limitations.

			2019 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	County Clerk's Use Only
<b>Table of Contents:</b>					
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Computation to Determine State Library Grant		7			
<b>Fund</b>	<b>K.S.A.</b>				
General	12-101a	8	453,380	88,587	32.146
Bond and Interest	10-113	9	64,450	8,701	3.157
Library	12-1220	9	20,900	16,521	5.995
Library Employee Benefits		10	2,200	1,723	.625
Employee Benefits		10	30,000	21,672	7.864
Special Highway		11	67,520		
Water Utility		11	235,392		
Sewer Utility		12	99,730		
Trash Utility		12	59,860		
Non-Budgeted Funds-A		13			
<b>Totals</b>		xxxxxx	1,033,432	137,204	49.787
					County Clerk's Use Only
Budget Summary		14			2,755,732
Neighborhood Revitalization Rebate		15			Nov 1, 2018 Total Assessed Valuation

**Tax Lid Limit (from Computation Tab)**  
**Does the City Need to Hold and Election?**

137,204  
NO

Assisted by: \_\_\_\_\_  
Kennedy McKee & Company LLP  
Address: \_\_\_\_\_  
PO Box 1477; 1100 W Frontview  
Dodge City, KS 67801  
Email: \_\_\_\_\_  
pfriess@kmc-cpa.com  
Attest: 10-30 2018  
Rebecca Mishler  
County Clerk

David J. Burkley  
David J. Burkley  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
Governing Body

**CPA Summary**  
No assurance is provided.

City of Minneola

2019

**Computation to Determine Limit for 2019**

	<b>Amount of Levy</b>
1. Total tax levy amount in 2018 budget	+ \$ <u>133,323</u>
2. Library levy in 2018 budget	- \$ <u>17,387</u>
Other tax entity levy in 2018 budget	- \$ <u>          </u>
3. Net tax levy	\$ <u>115,936</u>

**2019 Budget Percentage Adjustments**

4. New improvements for 2018 :	+ <u>32,861</u>	
5. Increase in personal property for 2018 :		
5a. Personal property 2018	+ <u>17,583</u>	
5b. Personal property 2017	- <u>19,687</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of annexed territory for 2018 :		
6a. Real estate	+ <u>0</u>	
6b. State assessed	+ <u>0</u>	
6c. New improvements	+ <u>0</u>	
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ <u>0</u>	
7. Valuation of property that has changed in use during 2018 :	+ <u>0</u>	
8. Expiration of property tax abatements	+ <u>0</u>	
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>          </u>	
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	<u>32,861</u>	
11. Total estimated valuation July 1, 2018	<u>2,752,997</u>	
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0121</u>	
13. Percentage adjustment increase (12 times 3)	+ \$ <u>1,401</u>	
14. Consumer Price Index for all urban consumers for calendar year 2017 (5 year average)	<u>1.40%</u>	
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>1,623</u>	
16. Total Percentage Adjustments	\$ <u>3,024</u>	

City of Minneola

**2019 Revenue Adjustments**

17. Property tax revenues for debt service in 2019 budget:		+	<u>8,701</u>	
Property tax revenues for debt service in 2018 budget:		-	<u>8,887</u>	
Increase property tax revenues spent on debt service			<u>0</u>	
18. Property tax revenues spent for public building commission and lease payments in the 2019 budget:		+	<u>          </u>	
(Obligations must have been incurred prior to July 1, 2016)				
(Do not include amounts already reported in debt service levy)				
Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u>          </u>	
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>	
19. Property tax revenues spent on special assessments in the 2019 budget:		+	<u>          </u>	
(Do not include amounts already reported in debt service levy)				
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2019 budget:		+	<u>          </u>	
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)				
and loss of funding from Federal sources after January 1, 2017 in the 2019 budget:		+	<u>          </u>	
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2019 budget:		+	<u>          </u>	
23. Law enforcement expenses - 2019 budget:		+	<u>55,600</u>	
Law enforcement expenses - 2018 budget:		-	<u>70,000</u>	
CPI adjustment	1.40%		<u>980</u>	
Increased law enforcement expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
24. Fire protection expenses - 2019 budget:		+	<u>10,000</u>	
Fire protection expenses - 2018 budget:		-	<u>12,000</u>	
CPI adjustment	1.40%		<u>168</u>	
Increased fire protection expense in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
25. Emergency medical expenses - 2019 budget:		+	<u>          </u>	
Emergency medical expenses - 2018 budget:		-	<u>          </u>	
CPI adjustment	1.40%		<u>0</u>	
Increased emergency medical expenses in 2019 budget:				+
(Do not include building construction or remodeling costs)				<u>0</u>
26. Total Revenue Adjustments			<u>          </u>	<u>0</u>

City of Minneola

2019

**Levies on Behalf of Another Political or Governmental Subdivision**

27. Library levy - 2019 budget:	+	<u>18,244</u>
Other tax entity levy - 2019 budget:	+	<u>          </u>
Other tax entity levy - 2019 budget:	+	<u>          </u>
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>18,244</u>
29. Total Computed Tax Levy		<u><u>137,204</u></u>

**Other Tests - Property Tax Decline**

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units)	114,760	
2016 Tax Levy (Less Levy for other Governmental Units)	120,212	None
2017 Tax Levy (Less Levy for other Governmental Units)	132,249	None
2018 Tax Levy (Less Levy for other Governmental Units)	133,323	None

Average Tax Levy (last three years)	128,595
CPI Adjustment of 0.021	2,700
Average Tax Levy Adjusted by CPI	131,295

2019 Total Tax Levy (Less Levy for Other Governmental Un	137,204
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**Exemption from Election Requirement** No

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**Other Tests - Lost Valuation Test**

Assessed Valuation Loss	0
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2019 Tax Levy (Less Levy for other Governmental Units)	137,204
2018 Tax Levy (Less Levy for other Governmental Units)	133,323
Change in Levy	3,881

CPI Adjustment		1,623
2019 Mill Rate (Less Mills for other Governmental Units)	43.211	

Loss of Assessed Valuation Multiplied by 2019 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		1,623

**Exemption from Election Requirement** No

City of Minneola

2019

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2018	Ad Valorem Levy Tax Year 2017	Allocation for Year 2019				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	95,381	22,389	243	0	280	503
Bond and Interest	8,887	2,086	23	0	26	47
Library	15,638	3,671	40	0	46	83
Library Employee Benefits	1,749	411	4	0	5	9
Employee Benefits	11,668	2,739	30	0	34	62
TOTAL	133,323	31,296	340	0	391	704

County Treas Motor Vehicle Estimate	<u>31,296</u>				
County Treas Recreational Vehicle Estimate		<u>340</u>			
County Treas 16/20M Vehicle Estimate			<u>0</u>		
County Treas Commercial Vehicle Tax Estimate				<u>391</u>	
County Treas Watercraft Tax Estimate					<u>704</u>

Motor Vehicle Factor	<u>0.23474</u>				
Recreational Vehicle Factor		<u>0.00255</u>			
16/20M Vehicle Factor			<u>0.00000</u>		
Commercial Vehicle Factor				<u>0.00293</u>	
Watercraft Factor					<u>0.00528</u>

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2017	Current Amount for 2018	Proposed Amount for 2019	Transfers Authorized by Statute
General	Equipment Reserve	25,000	46,000	40,000	KSA 12-1,117
General	Capital Improvements	8,000	41,550	45,000	KSA 12-1,118
General	Special Highway	16,000	35,000	38,000	KSA 12-1,119
Water Utility	Bond and Interest	30,000	30,000	30,000	KSA 12-825d
Trash Utility	Capital Improvements	5,000	-	-	KSA 12-825d
	<b>Totals</b>	84,000	152,550	153,000	
	<b>Adjustments*</b>				
	<b>Adjusted Totals</b>	84,000	152,550	153,000	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2018	Date Due		Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Series 2009	9/28/2009	11/1/2020	2.00-4.25	465,000	145,000	5/1,11/1	11/1	6,050	45,000	4,250	40,000
Total G.O. Bonds					145,000			6,050	45,000	4,250	40,000
Revenue Bonds:											
None											
Total Revenue Bonds					-			-	-	-	-
Other:											
KPWSLF Project No. 2780	3/26/2013	2/1/2034	2.16	712,780	606,501	2/1,8/1	2/1,8/1	12,934	30,958	12,262	31,630
Total Other					606,501			12,934	30,958	12,262	31,630
Total Indebtedness					751,501			18,984	75,958	16,512	71,630

2019

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Item Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1 2018	Payments Due 2018	Payments Due 2019
2005 Pumper Fire Truck	3/30/2017	60	3.35	56,000	49,075	12,183	12,183
2015 Backhoe Loader	3/31/2017	60	3.25	95,987	84,082	20,829	20,829
2017 Skid Steer	6/6/2017	60	3.25	27,992	25,383	6,071	6,071
Totals					158,540	39,083	39,083

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.



**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND  
REGIONAL LIBRARY SYSTEMS**

**Budgeted Year: 2019**

Library found in: City of Minneola  
Clark County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2018</u>	<u>2019</u>
Ad Valorem Tax	\$15,325	\$16,521
Delinquent Tax	\$10	\$0
Motor Vehicle Tax	\$3,847	\$3,671
Recreational Vehicle Tax	\$51	\$40
16/20M Vehicle Tax	\$0	\$0
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$19,233	\$20,232
Difference in Total Taxes:	\$999	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$2,602,012	\$2,752,997
Did Assessed Valuation Decrease?	No	
Levy Rate	6.010	6.001
Difference in Levy Rate:	(0.009)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

City of Minneola

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	103,051	175,631	114,684
Receipts:			
Ad Valorem Tax	86,154	93,473	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	5,752	500	
Motor Vehicle Tax	12,727	16,000	22,389
Recreational Vehicle Tax	151	297	243
16/20M Vehicle Tax	-	-	-
Commercial Vehicle Tax	-	-	280
Watercraft Tax	-	-	503
Gross Earning (Intangible) Tax	3,472	2,013	2,696
LAVTR	-	-	-
City and County Revenue Sharing	-	-	-
Special Assessments	1,500	750	
Local Sales Tax	94,688	55,000	48,000
Franchise Tax	36,729	36,000	36,000
Amounts from Clark County	10,000	3,000	3,000
Licenses, Permits, and Fees	600	300	300
Animal Control	365	-	
Fines, Forfeitures, and Penalties	32,351	23,000	20,000
Charges for Services	23,827	15,300	15,000
State and Federal Aid	27,954	-	-
Windfarm Allocation (Clark County)	50,050	101,101	103,000
Fire Reimbursement	-	8,956	-
Sale of Equipment	-	11,575	-
Insurance Payments	-	6,186	-
Interest on Idle Funds	887	1,781	1,000
Neighborhood Revitalization Rebate	(1,407)	(6,000)	(3,084)
Miscellaneous	18,912	5,021	5,000
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>404,712</b>	<b>374,253</b>	<b>254,327</b>
<b>Resources Available:</b>	<b>507,763</b>	<b>549,884</b>	<b>369,011</b>

City of Minneola

2019

**FUND PAGE - GENERAL**

Adopted Budget General	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
<b>Resources Available:</b>	507,763	549,884	369,011
Expenditures:			
General Government	128,832	151,300	161,780
Public Safety	13,849	11,600	13,600
Police	50,751	48,100	52,000
Municipal Court	18,315	18,650	20,000
Culture and Recreation	71,385	83,000	83,000
0	-	-	-
Sub-Total detail page	283,132	312,650	330,380
Transfer to Equipment Reserve	25,000	46,000	40,000
Transfer to Capital Improvement	8,000	41,550	45,000
Transfer to Special Highway	16,000	35,000	38,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>332,132</b>	<b>435,200</b>	<b>453,380</b>
Unencumbered Cash Balance Dec 31	175,631	114,684	xxxxxxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	348,900	492,550	453,380
	Non-Appropriated Balance		
	Total Expenditure/Non-Appr Balance		453,380
	Tax Required		84,369
Delinquent Comp Rate:	5.0%		4,218
Amount of 2018 Ad Valorem Tax			88,587

<b>CPA Summary</b>
No assurance is provided.

City of Minneola

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Expenditures:			
General Government			
Personal Services	42,109	54,300	60,000
Contractual	75,320	80,000	80,000
Commodities	10,597	16,000	16,000
Capital Outlay	806	1,000	5,780
<b>Total</b>	<b>128,832</b>	<b>151,300</b>	<b>161,780</b>
Public Safety			
Fire Department	10,249	8,000	10,000
Law Enforcement	3,600	3,600	3,600
<b>Total</b>	<b>13,849</b>	<b>11,600</b>	<b>13,600</b>
Police			
Personal Services	30,456	42,100	46,000
Contractual			
Commodities			
Capital Outlay	20,295	6,000	6,000
<b>Total</b>	<b>50,751</b>	<b>48,100</b>	<b>52,000</b>
Municipal Court			
Personal Services	3,553	3,650	4,000
Contractual	14,762	15,000	16,000
Commodities			
Capital Outlay			
<b>Total</b>	<b>18,315</b>	<b>18,650</b>	<b>20,000</b>
Culture and Recreation			
Salaries	38,026	40,000	40,000
Contractual	14,372	18,000	18,000
Commodities	8,987	10,000	10,000
Capital Outlay	10,000	15,000	15,000
<b>Total</b>	<b>71,385</b>	<b>83,000</b>	<b>83,000</b>
Salaries			
Contractual			
Commodities			
Capital Outlay			
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Page Total	<b>283,132</b>	<b>312,650</b>	<b>330,380</b>
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(Note: Should agree with general sub-totals.)

City of Minneola

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Bond and Interest	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	37,337	34,463	24,284
Receipts:			
Ad Valorem Tax	10,594	8,709	xxxxxxxxxxxxxxxx
Delinquent Tax	2,647		
Motor Vehicle Tax	6,716	2,762	2,086
Recreational Vehicle Tax	80	37	23
16/20M Vehicle Tax	-	-	-
Commercial Vehicle Tax	-	-	26
Watercraft Tax	-	-	47
Transfer from Water Utility	30,000	30,000	30,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(173)	(637)	(303)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>49,864</b>	<b>40,871</b>	<b>31,879</b>
<b>Resources Available:</b>	<b>87,201</b>	<b>75,334</b>	<b>56,163</b>
Expenditures:			
Principal	45,000	45,000	40,000 ✓
Interest	7,738	6,050	4,250 ✓
Commissions			200
Cash Basis Reserve (2019 column)			20,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>52,738</b>	<b>51,050</b>	<b>64,450</b>
Unencumbered Cash Balance Dec 31	34,463	24,284	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	73,738	73,050	64,450
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			64,450
Tax Required			8,287
Delinquent Comp Rate: 5.0%			414
Amount of 2018 Ad Valorem Tax			8,701

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	1,617	2,788	1,901
Receipts:			
Ad Valorem Tax	14,726	15,325	xxxxxxxxxxxxxxxx
Delinquent Tax	1,598	10	
Motor Vehicle Tax	3,378	3,847	3,671
Recreational Vehicle Tax	39	51	40
16/20M Vehicle Tax	-	-	-
Commercial Vehicle Tax	-	-	46
Watercraft Tax	-	-	83
Interest on Idle Funds	-	-	
Neighborhood Revitalization Rebate	(240)	(1,120)	(575)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>19,501</b>	<b>18,113</b>	<b>3,265</b>
<b>Resources Available:</b>	<b>21,118</b>	<b>20,901</b>	<b>5,166</b>
Expenditures:			
Transfer to Related Municipal Entity	18,330	19,000	20,900
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
<b>Total Expenditures</b>	<b>18,330</b>	<b>19,000</b>	<b>20,900</b>
Unencumbered Cash Balance Dec 31	2,788	1,901	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	18,740	19,000	20,900
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			20,900
Tax Required			15,734
Delinquent Comp Rate: 5.0%			787
Amount of 2018 Ad Valorem Tax			16,521

CPA Summary  
No assurance is provided.

City of Minneola

2019

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Library Employee Benefits</b>	<b>Actual for 2017</b>	<b>Estimate for 2018</b>	<b>Year for 2019</b>
Unencumbered Cash Balance Jan 1	139	358	190
Receipts:			
Ad Valorem Tax	1,673	1,714	xxxxxxxxxxxxxxxx
Delinquent Tax	169		
Motor Vehicle Tax	353	437	411
Recreational Vehicle Tax	4	6	4
16/20M Vehicle Tax	-	-	-
Commercial Vehicle Tax	-	-	5
Watercraft Tax	-	-	9
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(27)	(125)	(60)
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>2,172</b>	<b>2,032</b>	<b>369</b>
<b>Resources Available:</b>	<b>2,311</b>	<b>2,390</b>	<b>559</b>
Expenditures:			
Transfer to Related Municipal Entity	1,953	2,200	2,200
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>1,953</b>	<b>2,200</b>	<b>2,200</b>
Unencumbered Cash Balance Dec 31	358	190	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	2,000	2,200	2,200
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			2,200
Tax Required			1,641
Delinquent Comp Rate: 5.0%			82
Amount of 2018 Ad Valorem Tax			1,723

Adopted Budget	Prior Year	Current Year	Proposed Budget
<b>Employee Benefits</b>	<b>Actual for 2017</b>	<b>Estimate for 2018</b>	<b>Year for 2019</b>
Unencumbered Cash Balance Jan 1	13,550	16,321	7,249
Receipts:			
Ad Valorem Tax	12,573	11,435	xxxxxxxxxxxxxxxx
Delinquent Tax	1,433		
Motor Vehicle Tax	2,744	3,285	2,739
Recreational Vehicle Tax	29	44	30
16/20M Vehicle Tax	-	-	-
Commercial Vehicle Tax	-	-	34
Watercraft Tax	-	-	62
Interest on Idle Funds			
Neighborhood Revitalization Rebate	(205)	(836)	(754)
Miscellaneous	729		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>17,303</b>	<b>13,928</b>	<b>2,111</b>
<b>Resources Available:</b>	<b>30,853</b>	<b>30,249</b>	<b>9,360</b>
Expenditures:			
General Government:			
Contractual Services	14,532	23,000	30,000
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>14,532</b>	<b>23,000</b>	<b>30,000</b>
Unencumbered Cash Balance Dec 31	16,321	7,249	xxxxxxxxxxxxxxxx
2017/2018/2019 Budget Authority Amount	25,000	25,000	30,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			30,000
Tax Required			20,640
Delinquent Comp Rate: 5.0%			1,032
Amount of 2018 Ad Valorem Tax			21,672

**CPA Summary**

No assurance is provided.

City of Minneola

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	23,065	665	10,600
Receipts:			
State of Kansas Gas Tax	18,727	18,850	18,920
County Transfers Gas		-	-
Transfer from General	16,000	35,000	38,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>34,727</b>	<b>53,850</b>	<b>56,920</b>
<b>Resources Available:</b>	<b>57,792</b>	<b>54,515</b>	<b>67,520</b>
Expenditures:			
Public Works:			
Personal Services	5,850	6,800	7,000
Contractual Services	2,600	4,000	4,000
Commodities	38,109	33,115	56,520
Capital Outlay	10,568		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>57,127</b>	<b>43,915</b>	<b>67,520</b>
Unencumbered Cash Balance Dec 31	665	10,600	-
2017/2018/2019 Budget Authority Amount	57,408	43,915	67,520

Adopted Budget

Water Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	83,846	51,397	40,505
Receipts:			
Charges for Services	174,244	190,000	195,000
Interest on Idle Funds			
Miscellaneous	4,794		
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>179,038</b>	<b>190,000</b>	<b>195,000</b>
<b>Resources Available:</b>	<b>262,884</b>	<b>241,397</b>	<b>235,505</b>
Expenditures:			
Public Services:			
Personal Services	64,486	58,000	67,500
Contractual Services	58,246	58,000	67,500
Commodities	10,863	11,000	12,000
Capital Outlay	4,000	-	14,500
Transfer to Bond and Interest	30,000	30,000	30,000
Debt Service:			
Principal	30,300	30,958	31,630
Interest and Commissions	13,592	12,934	12,262
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>211,487</b>	<b>200,892</b>	<b>235,392</b>
Unencumbered Cash Balance Dec 31	51,397	40,505	113
2017/2018/2019 Budget Authority Amount	238,892	248,892	235,392

**CPA Summary**

No assurance is provided.

City of Minneola

2019

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	34,795	13,230	19,730
Receipts:			
Charges for Services	73,434	80,000	80,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>73,434</b>	<b>80,000</b>	<b>80,000</b>
<b>Resources Available:</b>	<b>108,229</b>	<b>93,230</b>	<b>99,730</b>
Expenditures:			
Public Works:			
Personal Services	47,880	44,000	50,000
Contractual Services	16,697	17,000	20,000
Commodities	12,427	12,500	20,000
Capital Outlay	17,995		9,730
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>94,999</b>	<b>73,500</b>	<b>99,730</b>
Unencumbered Cash Balance Dec 31	13,230	19,730	-
2017/2018/2019 Budget Authority Amount	95,000	100,000	99,730

Adopted Budget

Trash Utility	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
Unencumbered Cash Balance Jan 1	1,378	2,860	9,860
Receipts:			
Charges for Services	48,173	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Re			
<b>Total Receipts</b>	<b>48,173</b>	<b>50,000</b>	<b>50,000</b>
<b>Resources Available:</b>	<b>49,551</b>	<b>52,860</b>	<b>59,860</b>
Expenditures:			
Public Works:			
Contractual Services	41,691	43,000	59,860
Transfer to Capital Improvement	5,000		
Cash Forward (2019 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>46,691</b>	<b>43,000</b>	<b>59,860</b>
Unencumbered Cash Balance Dec 31	2,860	9,860	-
2017/2018/2019 Budget Authority Amount	55,000	60,000	59,860

**CPA Summary**

No assurance is provided.



2019

City of Minneola

**NON-BUDGETED FUNDS (A)**  
(Only the actual budget year for 2017 is to be shown)

Non-Budgeted Funds-A

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:	
<b>Equipment Reserve</b>		<b>Capital Improvements</b>		<b>KHRC Grant Fund</b>		<b>0</b>		<b>0</b>	
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered	Total
Cash Balance Jan 1	82,175	Cash Balance Jan 1	73,139	Cash Balance Jan 1	-	Cash Balance Jan 1		Cash Balance Jan 1	155,314
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:	
Transfer from General	25,000	Transfer from General	8,000	State of KS Grant	108,000				
		Transfer from Trash	5,000						
Total Receipts	25,000	Total Receipts	13,000	Total Receipts	108,000	Total Receipts	-	Total Receipts	146,000
Resources Available:	107,175	Resources Available:	86,139	Resources Available:	108,000	Resources Available:	-	Resources Available:	301,314
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:	
Capital Outlay	14,500	Capital Outlay	7,894	Capital Outlay	108,000				
Debt Service:									
Principal	21,439								
Interest	3,604								
Total Expenditures	39,543	Total Expenditures	7,894	Total Expenditures	108,000	Total Expenditures	-	Total Expenditures	155,437
Cash Balance Dec 31	67,632	Cash Balance Dec 31	78,245	Cash Balance Dec 31	-	Cash Balance Dec 31	-	Cash Balance Dec 31	145,877 **
									145,877 **

\*\*Note: These two block figures should agree.

**CPA Summary**  
No assurance is provided.

2019

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Minneola**

will meet on August 20, 2018 at 7:00 PM at The Civic Connection for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	332,132	35.125	435,200	36.657	453,380	88,587	32.178
Bond and Interest	52,738	4.310	51,050	3.416	64,450	8,701	3.161
Library	18,330	6.002	19,000	6.010	20,900	16,521	6.001
Library Employee Benefits	1,953	0.682	2,200	0.673	2,200	1,723	0.626
Employee Benefits	14,532	5.125	23,000	4.485	30,000	21,672	7.872
Special Highway	57,127		43,915		67,520		
Water Utility	211,487		200,892		235,392		
Sewer Utility	94,999		73,500		99,730		
Trash Utility	46,691		43,000		59,860		
Non-Budgeted Funds-A	155,437						
Totals	985,426	51.244	891,757	51.241	1,033,432	137,204	49.838
Less: Transfers	84,000		152,550		153,000		
Net Expenditures	901,426		739,207		880,432		
Total Tax Levied	132,249		133,323		xxxxxxxxxxxxxxxxxxx		
Assessed							
Valuation	2,580,886		2,602,012		2,752,997		
Outstanding Indebtedness,							
January 1,	2016		2017		2018		
G.O. Bonds	235,000		190,000		145,000		
Revenue Bonds	-		-		-		
Other	666,457		636,801		606,501		
Lease Purchase Principal	-		-		158,540		
Total	901,457		826,801		910,041		

\*Tax rates are expressed in mills

**Brenda Stewart**

City Official Title: City Clerk

**2019 Neighborhood Revitalization Rebate**

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	85,371	31.010	3,084
Bond and Interest	8,383	3.045	303
Library	15,917	5.782	575
Library Employee Benefits	1,660	0.603	60
Employee Benefits	20,880	7.584	754
			0
			0
			0
			0
			0
			0
			0
			0
TOTAL	132,211	48.024	4,776

2018 July 1 Valuation: 2,752,997

Valuation Factor: 2,752.997

Neighborhood Revitalization Subj to Rebate: 99,456

Neighborhood Revitalization factor: 99.456

\*\*This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.

n the 200 block of  
n Ashland, arrested  
Torrez  
pm: Transported  
Torrez to the  
ffice  
n: Booked inmate  
Torrez  
pm: Officer  
ed inmate to Meade  
il  
pm: Individual

State of Kansas  
County

# NOTICE OF BUDGET HEARING

The governing body of

## Ashland Recreation Commission

will meet on August 22, 2018 at 7:00 P.M. at Ashland High School Library for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of funds.  
Detailed budget information is available at USD 220 District Office and will be available at this  
meeting.

## SUPPORTING COUNTIES

Clark (home county) Meade

## BUDGET SUMMARY OF EXPENDITURES

The proposed budget year expenditure amount is the maximum expenditure limit for the  
proposed budget year.

Fund	Prior Year Actual 2016/2017	Current Year Estimated 2017/2018	Proposed Budget Year 2018/2019
General	18,182	27,380	51,050
Totals	18,182	27,380	51,050

Lease Purchases:  
July 1,

2015	2016	2017
0	0	0

Ashland Recreation Commission  
Recreation Commission Secretary

Page No.

State of Kansas  
City

2019

# NOTICE OF BUDGET HEARING

The governing body of

## City of Minneapolis

will meet on August 20, 2018 at 7:00 PM at The Civic Connection for the purpose of  
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at City Hall and will be available at this hearing.

## BUDGET SUMMARY

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2017		Current Year Estimate for 2018		Proposed Budget for 2019		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Budget Authority for Expenditures	Amount of 2018 Ad Valorem Tax	Estimate Tax Rate *
General	332,132	35.125	435,200	36.657	453,380	88,587	32.178
Bond and Interest	52,738	4.310	51,050	3.416	64,450	8,701	3.161
Library	18,330	6.002	19,000	6.010	20,900	16,521	6.001
Library Employee Benefits	1,953	0.682	2,200	0.671	2,200	1,723	0.626
Employee Benefits	14,532	5.125	21,300	4.485	30,000	21,672	7.872
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Water Utility	211,487		200,892		235,392		
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Non-Budgeted Funds-A	155,437						
Totals	985,426	51.244	891,757	51.241	1,033,432	137,204	49.838
Less: Transfers	84,000		152,550		153,000		
Net Expenditures	901,426		739,207		880,432		
Total Tax Levied	132,249		133,323				
Assessed Valuation	2,580,886		2,602,012		2,752,997		
Outstanding Indebtedness, January 1,	2016		2017		2018		
G.O. Bonds	235,000		190,000		145,000		
Revenue Bonds	-		-		-		
Other	666,457		636,801		606,501		
Lease Purchase Principal	-		-		158,540		
Total	901,457		826,801		910,041		

\*Tax rates are expressed in mills

Brenda Stewart

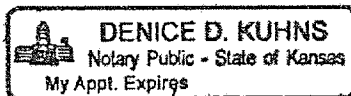
City Official Title: City Clerk

### Affidavit of Publication

State of Kansas, County of Clark, ss: Clint D Kuhns, of lawful age, being first duly sworn on oath says that he is the principal clerk – bookkeeper of Clark County Gazette, a weekly newspaper printed and published at Minneola, KS; that said newspaper has the following qualifications: (a) it has been published at least fifty (50) times a year and has so published at least five (5) years prior to the first publication of the attached notice; (b) it is entered at the post office as periodical mail matter; (c) it has a general paid circulation on a weekly basis in said county and it is not a trade, religious or fraternal publication; and (d) it is published in Clark County, Kansas; and that the attached legal notice being a copy of Budget as per clipping attached, was published in the regular and entire weekly edition of said newspaper and not any supplement thereof for 1 consecutive week(s), the first publication being on the 8th of August, 2018, and the last publication being on the 8th day of August, 2018.



Subscribed and sworn to before me this 8th day of August, 2018.




My Appointment Expires: 5/9/19

Publication Fee: 72.00

State of Kansas  
City of Minneola

### NOTICE OF BUDGET HEARING

The governing body of  
**City of Minneola**  
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### BUDGET SUMMARY

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Library Employee Benefits	1,953	0.682	2,200	0.673	2,200	1,723	0
Employee Benefits	14,532	5.125	23,000	4.485	30,000	21,672	7
Special Highway	57,127		43,915		67,520		
Water Utility	211,487		200,892		235,392		
Sewer Utility	94,999		73,500		99,730		
Trash Utility	46,691		43,000		59,860		
Non-Budgeted Funds-A	155,437						
Totals	985,426	51.244	891,757	51.241	1,023,432	137,204	49
Less: Transfers	84,000		152,550		153,000		
Net Expenditures	901,426		739,207		880,432		
Total Tax Levied	132,249		133,323		XXXXXXXXXXXXXXX		
Assessed Valuation	2,580,886		2,602,012		2,752,997		
Outstanding Indebtedness, January 1,							
G.O. Bonds	235,000		190,000		145,000		
Revenue Bonds	-		-		-		
Other	666,457		636,801		606,501		
Lease Purchase Principal	-		-		158,540		
Total	901,457		826,801		910,041		

\*Tax rates are expressed in mills

Brenda Stewart  
City Official Title: City Clerk